

EPMACINST 7500.1B  
Code 40D  
18 Dec 2001

EPMAC INSTRUCTION 7500.1B

Subj: RELATIONS WITH EXTERNAL AUDIT ORGANIZATIONS

Ref: (a) SECNAVINST 5200.34D  
(b) BUPERSINST 7500.2B

1. Purpose. To revise policy, procedures and responsibilities for the Enlisted Placement Management Center (EPMAC) audit liaison matters per references (a) and (b).

2. Cancellation. EPMACINST 7500.1A.

3. Discussion. EPMAC personnel will cooperate fully with external audits conducted by the General Accounting Office (GAO), the Department of Defense Assistant Inspector General for Auditing (AIG (A)), the Naval Audit Service (NAVAUDSVC), and Navy Personnel Command (NAVPERS) Inspector General. (R)  
Personnel shall give high priority to meeting response due dates or providing interim replies. Management will take prompt, responsive and constructive action on all agreed upon findings and recommendations.

4. Responsibilities

a. Director, Administrative Services is the designated Command Audit Liaison and is responsible for the following: (R)

(1) Serve as initial contact and central control point on all audit matters with audit organizations, NAVPERS audit liaison, and other Navy offices.

(2) Maintain an official file on each survey, review, or report of interest to the Command.

(3) Direct audit announcements to Command Action Offices (AO's) which have an apparent interest.

(4) Stay informed on command issues of audits in progress and keep the chain of command informed of significant developments.

(5) Direct reports and inquiries requiring action to proper AO's for response and assign and monitor deadlines for return to ensure timeliness.

(6) Aid auditors by providing adequate work space, general information, and minor ADP support. Resolve

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problems that may arise between auditors and personnel during visits.

(7) Guide and assist AO's in the preparation of responses on reports and correspondence.

(8) Approve all AO responses to action reports and correspondence.

(9) Maintain a follow-up system to monitor and verify corrective action is taken on deficiencies cited in audit reports.

(10) Inform senior leadership of the timeliness and effectiveness of report response and follow-up on agreed recommendations.

b. AO's are responsible for matters under audit and will fulfill the following responsibilities:

(1) When contacted by Audit Agency (AA), request audit titles and code number, referring auditor to the Command Audit Liaison.

(2) Obtain announcement letter from audit liaison to ensure audit was properly announced. **Do not provide information to auditors on the phone who were not cleared by Audit Liaison.**

(3) Request auditor present credentials before information is provided. Ensure information provided is complete, accurate, in proper perspective, and pertinent to audit. Do not represent opinion as fact.

(4) Maintain a record of all documents and materials made accessible to auditors.

(5) Notify Audit Liaison before all formal opening, closing, or interim status conferences with auditors.

(6) Notify Audit Liaison before providing information on controversial issues, potential cost saving/avoidance issues, and fraud or waste issues. Notify Audit Liaison as issues surface, rather than at the end of the audit.

(7) Notify Audit Liaison when a request for comment on a report is received from any source other than the Audit Liaison.

(8) Notify the Audit Liaison when a report routed for action/information contains misstatements or omission of facts, unsupported conclusions, or does not reflect Department of the Navy's position.

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(9) Document discussions with auditors considered significant and forward copy to managers and Audit Liaison.

(10) Respond to tasking on audit reports and inquiries.

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